



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

28 Madison 0653 Alder-Upper Ruby Elem

#### 0536 Alder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	149,398.24	149,398.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,670.43	27,561.43	0.00	109.00	0.00	0.00
25XX Support Services - Business	205.00	0.00	205.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,447.82	36,447.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,816.64	2,816.64	0.00	0.00	0.00	0.00
31XX Food Services	15,298.23	14,818.24	0.00	479.99	0.00	0.00
33XX Community Services	2,482.58	2,482.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28.00	28.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,068.98	0.00	0.00	3,068.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,265.92	0.00	0.00	3,265.92	0.00	0.00
<b>Totals</b>	240,681.84	233,552.95	205.00	6,923.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	240,681.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0536 Alder Elem</b>	Indirect/Direct	205.00 / 233,552.95	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.09%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0001	0.09%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0001	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0536 Alder Elem				0.02%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0653 Alder-Upper Ruby Elem	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.02%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**28 Madison 0654 Sheridan Public Schools**

#### 0537 Sheridan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	913,337.05	913,337.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	95,671.26	95,671.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,846.88	6,846.88	0.00	0.00	0.00	0.00
222X Educational Media Services	17,355.47	17,355.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,627.18	82,632.18	0.00	6,995.00	0.00	0.00
24XX Support Services - School Administration	75,404.85	75,404.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,560.75	0.00	0.00	9,560.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,359.33	166,359.33	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,660.07	54,660.07	0.00	0.00	0.00	0.00
31XX Food Services	38,136.25	38,136.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,263.56	2,263.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,162.78	25,162.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,402.90	0.00	0.00	7,402.90	0.00	0.00
<b>Totals</b>	1,501,788.33	1,477,829.68	0.00	23,958.65	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,501,788.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**28 Madison 0654 Sheridan Public Schools**

**0538 Sheridan H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	617,178.76	617,178.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	130.70	130.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,660.62	4,660.62	0.00	0.00	0.00	0.00
222X Educational Media Services	15,030.09	15,030.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	150,484.68	149,484.68	0.00	1,000.00	0.00	0.00
24XX Support Services - School Administration	12,362.48	12,362.48	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	8,420.71	0.00	8,420.71	0.00	0.00	0.00
25XX Support Services - Business	10,383.35	0.00	822.85	9,560.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,627.34	183,627.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,091.60	57,091.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,233.64	43,233.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	76,141.53	76,141.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,874.67	0.00	0.00	15,874.67	0.00	0.00
<b>Totals</b>	1,194,620.17	1,158,941.44	9,243.56	26,435.17	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,194,620.17					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0537 Sheridan Elem	Indirect/Direct 0.00 / 1,477,829.68	0.00%		
	LE 0538 Sheridan H S	Indirect/Direct 9,243.56 / 1,158,941.44	0.80%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0537 Sheridan Elem	0.0382	0.0396	0.0345	0.0331	0.00%
	0538 Sheridan H S	0.0382	0.0396	0.0345	0.0331	0.80%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0537 Sheridan Elem	0.0473	0.0396	0.0000	0.0331	
	0538 Sheridan H S	0.0473	0.0396	0.0000	0.0331	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0537 Sheridan Elem	0.0473	0.0396	0.0345	0.0331	
	0538 Sheridan H S	0.0473	0.0396	0.0345	0.0331	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0537 Sheridan Elem	2.94%	
	0538 Sheridan H S	3.09%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0654 Sheridan Public Schools	<b>3.02%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

28 Madison 0655 Twin Bridges K-12 Schools

### 0540 Twin Bridges K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,721,562.31	1,699,862.31	0.00	21,700.00	0.00	0.00
21XX Support Services - Students	112,587.24	112,587.24	0.00	0.00	0.00	0.00
222X Educational Media Services	74,620.62	74,620.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	181,901.84	181,901.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	73,049.26	73,049.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	168,630.36	32,709.20	135,921.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	301,347.98	301,347.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	213,747.09	183,638.10	0.00	30,108.99	0.00	0.00
31XX Food Services	67,590.32	67,590.32	0.00	0.00	0.00	0.00
33XX Community Services	3,242.91	3,242.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,012.24	52,012.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,812.27	108,812.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,656.11	0.00	0.00	14,656.11	0.00	0.00
<b>Totals</b>	3,093,760.55	2,891,374.29	135,921.16	66,465.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,093,760.55					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
LE 0540 Twin Bridges K-12 Schools		Indirect/Direct	135,921.16 / 2,891,374.29	4.70%				
Line B Preliminary Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0540 Twin Bridges K-12 Schools	0.0506	0.0502	0.0470	0.0461	4.70%
Line C Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0540 Twin Bridges K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2014	2015	2016	2017	2018
			0540 Twin Bridges K-12 Schools	0.0506	0.0502	0.0470	0.0461	
Line E Five Year Average with 5% Discount			LE				2018	LE Reclaasified Rate
			0540 Twin Bridges K-12 Schools				4.58%	
Line F Average of LE's contained under one School System Code (SS)						2018	SS Reclaasified Rate	
0655 Twin Bridges K-12 Schools			Your Preliminary Rate by School System (SS) is:			4.58%		
This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

28 Madison 0657 Harrison K-12 Schools

#### 0543 Harrison K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	816,579.76	816,579.76	0.00	0.00	0.00	0.00
222X Educational Media Services	6,747.20	6,747.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,335.86	145,335.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,486.73	5,486.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,494.86	9,699.71	41,795.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,633.51	159,615.51	0.00	23,018.00	0.00	0.00
27XX Student Transportation Services	171,783.76	114,444.48	0.00	57,339.28	0.00	0.00
31XX Food Services	42,257.12	42,257.12	0.00	0.00	0.00	0.00
33XX Community Services	9,027.19	9,027.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,770.71	7,770.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,353.11	50,353.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,141.00	0.00	0.00	7,141.00	0.00	0.00
<b>Totals</b>	1,496,610.81	1,367,317.38	41,795.15	87,498.28	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,496,610.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<b>2018</b>	<b>2018</b>	<b>Requested</b>
				<b>Calculated Rate</b>	<b>Reclassified Rate*</b>	<b>Reclassified Rate**</b>
	<b>LE 0543 Harrison K-12 Schools</b>	Indirect/Direct	41,795.15 / 1,367,317.38	3.06%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0543 Harrison K-12 Schools	0.0305	0.0283	0.0269	0.0265	3.06%

  

<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0543 Harrison K-12 Schools	0.0305	0.0283	0.0269	0.0265	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	0543 Harrison K-12 Schools	0.0305	0.0283	0.0269	0.0265	

  

<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>			<b>2018</b>	<b>LE Reclaasified Rate</b>
	0543 Harrison K-12 Schools			2.71%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>				<b>2018</b>	<b>SS Reclaasified Rate</b>
	0657 Harrison K-12 Schools			<b>2.71%</b>	

**Your Preliminary Rate by School System (SS) is:**

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\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**28 Madison 0659 Ennis K-12 Schools**

#### 0546 Ennis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,219,733.42	2,219,733.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	147,134.29	147,134.29	0.00	0.00	0.00	0.00
222X Educational Media Services	60,865.77	60,865.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,667.33	127,667.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	273,867.34	273,867.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,601.10	16,143.84	94,457.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	597,144.55	575,422.55	0.00	21,722.00	0.00	0.00
27XX Student Transportation Services	289,634.81	209,893.80	0.00	79,741.01	0.00	0.00
31XX Food Services	121,602.82	121,602.82	0.00	0.00	0.00	0.00
32XX Enterprise Services	13,410.88	13,410.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,453.64	38,453.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	129,553.98	129,553.98	0.00	0.00	0.00	0.00
<b>Totals</b>	4,129,669.93	3,933,749.66	94,457.26	101,463.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,129,669.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0546 Ennis K-12 Schools</b>	Indirect/Direct	94,457.26 / 3,933,749.66		2.40%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0546 Ennis K-12 Schools	0.0230	0.0216	0.0227	0.0207	2.40%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0546 Ennis K-12 Schools	0.0230	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0546 Ennis K-12 Schools	0.0230	0.0216	0.0227	0.0207	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0546 Ennis K-12 Schools			2.13%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0659 Ennis K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.13%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.